



Moore Kingston Smith Community Foundation

Trustees' Report and Unaudited Financial Statements

For the year ended 30 April 2025



Charity Registration No. 1194068

Moore Kingston Smith Community Foundation
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Moore Kingston Smith Community Foundation Legal and Administrative Information

Charity Number	1194068
Date of Incorporation	12 April 2021
Trustees	Paul E M Samrah (Chair) Neil Finlayson Sophie Lord Victoria Pounder Timothy Stovold Graham Tyler Simon Booth Dionne Amoo Joanna Cosgrove Andrew Williamson (appointed 30 April 2025)
Principal Office	Betchworth House 57-65 Station Road Redhill Surrey RH1 1DL
Independent Examiner	Price Bailey LLP Tennyson House Cambridge Business Park Cambridge CB4 0WZ
Bankers	HSBC UK 69 Pall Mall London SW1Y 5EY

Moore Kingston Smith Community Foundation

Report of the Trustees

For the year ended 30 April 2025

The Trustees present their report with the financial statements of the Charity for year ended 30 April 2025.

The financial statements comply with the Charities Act 2011, governing document of the CIO foundation, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

In setting objectives and planning for activities, the Trustees have given due consideration to the general guidance published by the Charities Commission relating to public benefit.

Our Objectives

The objectives of the Foundation are, for the benefit of the public, to advance such exclusively charitable purposes published by the Charities Commission relating to public benefit.

Structure, Governance and Management

Ring-fenced from Moore Kingston Smith LLP and set up as a separate legal entity, the Foundation operates as a Charitable Incorporated Organisation (CIO) in its own right, enabling better transparency and governance of fundraising, giving donors total confidence that their donations will be well stewarded in line with the Foundation's charitable objectives.

Moore Kingston Smith Community Foundation is a registered charity (Number 1194068) (England and Wales), principal office Betchworth House, 57-65 Station Road, Redhill, Surrey RH1 1DL.

The Charity is governed by a board of Trustees, who set the strategic and policy direction with day-to-day management functions being the responsibility of the Chair and supporting volunteer Committee. The Trustees who served during the reporting period were:

Paul Samrah (Chair)
Dionne Amoo
Simon Booth
Joanna Cosgrove
Neil Finlayson
Sophie Lord
Victoria Pounder
Timothy Stovold
Graham Tyler
Andrew Williamson (appointed 30 April 2025)

Trustee Board updates are provided quarterly by the Chair and Trustees attend quarterly Board meetings where strategic decisions are made.

The Foundation claims Gift Aid on all personal funds raised and collected. Sponsorship monies raised are match-funded by the Foundation for any registered charity, enabling Moore Kingston Smith's people to support their chosen cause with additional backing from the Foundation.

Additionally, the firm offers all its people an extra day of paid leave to use for a volunteering venture, supporting them to contribute to causes they are passionate about.

Moore Kingston Smith Community Foundation

Report of the Trustees

For the year ended 30 April 2025 (continued)

Achievements and performance highlights

Supporting Ukrainian refugees

Since mid-March 2022, the Moore Kingston Smith Community Foundation has continued to accept donations from individuals and member firms across the Moore Global network. The Foundation continues to make financial contributions to its people who have generously taken in Ukrainian refugees into their homes.

West End Media Survey donation

Every November, Moore Kingston Smith's media team launches its Annual Survey, an analysis of over 250 marketing services companies to provide a summary of financial performance statistics. 2024's event saw £5,638 raised for St Giles.

Heathrow Team volunteering day

On 29 August 2024, the Heathrow team dedicated a full day to volunteering at Mencap. The team undertook various DIY and maintenance tasks, including roof repairs, painting, returfing and garden tidying, to enhance the centre for its users and support Mencap's community work.



Delivering ambulances to Ukraine

Former Moore Kingston Smith Partner and Chair of the Community Foundation, Paul Samrah, fundraised to purchase and refurbish an ex-NHS ambulance, stock it with essential medical supplies before personally delivering it to Lviv, Ukraine as part of an emergency vehicle convoy. Paul raised over £40,000 for the Medical Life Lines Ukraine (MLLU) charity – with significant funding being raised through the Community Foundation.



West End Office Team volunteering day

In October 2024, 42 colleagues from the West End office volunteered to spend a full day at Haggerston Park in collaboration with Hackney Council. Their activities included mulching, painting, pathway edging, weeding, litter picking and re-sanding a sandpit, contributing to the park's upkeep.



Charity auction

The firm hosted a successful Charity Auction in November 2024, featuring nearly 100 lots across a live auction, silent auction and raffle, along with a special guest appearance by Katie Derham. Including additional lots bid on by the wider firm, the event raised over £10,500 for charity partner, St Giles.

Christmas present donations

In December 2024, 89 generous colleagues chose to donate to St Giles instead of receiving a Christmas gift from the firm. This initiative resulted in a total donation of £2,670 to the charity.

Moore Kingston Smith Community Foundation

Report of the Trustees

For the year ended 30 April 2025 (continued)

London Landmarks Half Marathon

Over 120 colleagues participated in the London Landmarks Half Marathon in April 2025. Braving a sunny day, they completed the 13.1-mile course, raising an impressive £28,975 for Tommy's, the baby charity.



Earth Day donation

To commemorate Earth Day on 22 April 2025, the firm donated to The Moore Forest. This Moore Global social ambition initiative, in partnership with Treedom, symbolises a collective commitment to positive social impact.

Ongoing match funding

Throughout the year, the Foundation continued its match-funding programme. Sponsorship monies raised by the firm's people for any registered charity are matched, enabling individuals to amplify their support for their chosen causes. The Foundation match-funded a total of £41,389 across several charities, including MIND, MacMillan Cancer Support, British Heart Foundation, Crisis UK, Little Lady Locks and many more.

Financial Review

The charity funds its activities through corporate and individual donations.

Total Unrestricted income for the period was £89,749 and total expenditure was £63,457. The charity has an Unrestricted surplus of £28,935 to carry forward.

At 30 April 2025, the Foundation held £17,242 (2024: £47,397) within its Restricted Ukraine Fund, with £38,261 (2024: £29,871) being paid over to the people of our Ukraine member network in the year to assist with their temporary relocation and associated expenses.

At 30 April 2025, the Foundation held £417 (2024: £0) within its Restricted Ukraine Ambulance Fund, with £21,010 (2024: £0) being paid over to the Medical Life Lines Ukraine foundation to assist with medical supplies and support overseas.

At 30 April 2025, the Foundation held £1,194 (2024: £0) within its Restricted St Giles Fund, with £26,820 (2024: £1,490) being paid over to St Giles to assist with their charitable activities.

Total Restricted income for the period was £57,547 and total expenditure was £86,091. The charity has a Restricted surplus of £18,853 to carry forward.

Reserves Policy

Unrestricted reserves carried forward at 30 April 2025 totalled £28,935, which will support the overall running of the charity. It is the charity's intention to build on this reserve to support its general charitable activities in the long term.

Plans for Future Periods

Across the firm, teams are continuing to take part in Action Days to help local communities with every employee being entitled to one paid day each year for this.

Moore Kingston Smith Community Foundation Report of the Trustees For the year ended 30 April 2025 (continued)

Continued partnership with St Giles

The partnership with St Giles continues to aid Moore Kingston Smith to contribute to long-lasting, sustainable change and support for young people and adults across the nation. Through the Community Foundation, the firm will support St Giles across many initiatives, including donations, fundraising, and supporting its organisational strategy and helping their teams to develop ESG reporting data, while its people will get involved with employment workshops, food kitchens, mentoring, and going on the frontline with the charity's clients.

The partnership enters into its third and final year. Towards the end of 2025 the Community Foundation will start the search for a new partner for the next three years, that is aligned with our ESG policies.

Thames Bridges Trek September 2025

The firm is covering entry fees for its people to join over 2,000 walkers once again across the capital for the Thames Bridges Trek, as well as offering discounted entry fees for friends and family.

London Landmarks Half Marathon April 2026

After the continued success of 2025's LLHM, which saw over 120 of the firms' people taking part in either the marathon or volunteering at the water station, Moore Kingston Smith is already signed up to take part in next years' event, anticipating to enter over 100 runner raising funds for Tommy's.

Moore Kingston Smith Community Foundation

Report of the Trustees (continued)

For the year ended 30 April 2025

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The laws applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which will give a true and fair view of the state of the affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

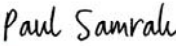
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the CIO Constitution. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiners

Price Bailey LLP have indicated their willingness to continue in office and it is proposed that they be re-appointed independent examiners for the following year.

Approved by the Board of Trustees and signed on their behalf by:

DocuSigned by:

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Paul E M Samrah
Chair

Date: 4/11/2025

DocuSigned by:

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Graham Tyler
Trustee

Date: 5/11/2025

Independent Examiner's Report to the Trustees of Moore Kingston Smith Community Foundation for the year ended 30 April 2025

I report to the Trustees on my examination of the accounts of Moore Kingston Smith Community Foundation for the year ended 30 April 2025 which are set out on pages 8 to 16.

Responsibilities and basis of report

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

As the Trustees of the CIO, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Shaun Jordan ACA
For and on behalf of Price Bailey LLP
Chartered Accountants

Tennyson House
Cambridge Business Park
Cambridge
CB4 0WZ

Date: 17 November 2025

Moore Kingston Smith Community Foundation

Statement of Financial Activities

For the year ended 30 April 2025

		2025 Unrestricted Funds	2025 Restricted Funds	2025 Total	2024 Total
	Notes	£	£	£	£
Income from:					
Grants and donations	2	89,749	57,547	147,296	181,854
Expenditure on:					
Charitable activities	3	<u>63,457</u>	<u>86,091</u>	<u>149,548</u>	<u>203,181</u>
Net Income for the year being Net Movement in Funds		26,292	(28,544)	(2,252)	(21,327)
Reconciliation of Funds:					
Total Funds brought forward	10	<u>2,643</u>	<u>47,397</u>	<u>50,040</u>	<u>71,367</u>
Total Funds carried forward	10	<u><u>28,935</u></u>	<u><u>18,853</u></u>	<u><u>47,788</u></u>	<u><u>50,040</u></u>

The statement of financial activities includes all gains and losses recognised in the period.

All of the above amounts relate to continuing activities.

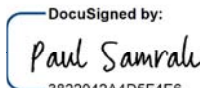
The notes on pages 10 to 16 form part of these financial statements.

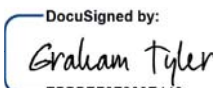
Moore Kingston Smith Community Foundation
Balance Sheet
As at 30 April 2025

	Notes	2025 £	2024 £
Current Assets			
Debtors	8	1,439	298
Cash at bank and in hand		<u>53,270</u>	<u>51,989</u>
		54,709	52,287
Creditors			
Amounts falling due within one year	9	<u>(6,921)</u>	<u>(2,247)</u>
Total Net Current Assets		<u>47,788</u>	<u>50,040</u>
Funds of the Charity			
Unrestricted Funds	10	28,935	2,643
Restricted Funds	10	<u>18,853</u>	<u>47,397</u>
Total Charity Funds		<u>47,788</u>	<u>50,040</u>

Approved by the Trustees and authorised for issue on 4 November 2025

Signed on their behalf by:

DocuSigned by:

3822042A4D5F4E6...
Paul E M Samrah
Chair and Trustee

DocuSigned by:

EBBBEF8F200E440...
Graham Tyler
Trustee

Moore Kingston Smith Community Foundation

Notes to the Financial Statements

For the year ended 30 April 2025

1 Accounting Policies

Charity information

Moore Kingston Smith Community Foundation is a Charitable Incorporated Organisation incorporated and registered in England and Wales. The principal office is 57-65 Station Road, Redhill, Surrey, RH1 1DL.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared on a going concern basis under the historical cost convention.

Moore Kingston Smith Community Foundation meets the definition of a public benefit entity under FRS 102.

The principal accounting policies, which are applied consistently, are set out below.

1.2 Going Concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the CIO to continue as a going concern.

The Trustees have made this assessment for a period of at least one year from the date of the approval of the financial statements.

Having carried out a detailed review of the CIO's resources and the current economic challenges facing both the CIO and its members, the Trustees are satisfied that the CIO has sufficient cash flows to meet its liabilities as they fall due for at least one year from the date of approval of the financial statements and that it is appropriate for the accounts to be prepared on the going concern basis.

1.3 Status

The Foundation is a Charitable Incorporated Organisation and does not have share capital. There are currently 10 Trustees.

1.4 Income

Income is recognised in the Statement of Financial Activities when it becomes receivable and the entitlement, measurement and probable principles are met.

Moore Kingston Smith Community Foundation

Notes to the Financial Statements (continued)

For the year ended 30 April 2025

1.5 Gifts in kind

Gifts in kind are recognised within incoming resources and expenditure at an estimate of the value to the Moore Kingston Smith Community Foundation of the donated services or goods based on a best estimate made of the expected cost of such goods, based on what the charity would be willing to pay for similar services or goods at a market rate.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Governance costs relate to the direct running of the CIO allowing the CIO to operate and generate the information required for public accountability. These costs have all been allocated to charitable activities.

All costs are allocated between expenditure categories of the SoFA on a basis to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on a direct cost basis.

1.7 Fund Accounting

Unrestricted Funds are those which are available for the general purposes of the CIO at the discretion of the Trustees. Voluntary income such as donations are accounted for as received.

No amount is included in the financial statements for volunteer time in line with the SORP.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.8 Critical Accounting Estimates and Areas of Judgement

In the application of the company's accounting policies, the Trustees are required to make judgements, estimates and assumptions.

In view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

1.9 Financial Instruments

The charity only holds basic financial instruments as defined by FRS 102.

Financial instruments are recognised in the charity's Balance Sheet when the charity becomes party to the contractual provisions of the instrument.

With the exceptions of prepayments and deferred income, all other debtor and creditor balances are considered to be basic financial instruments under FRS 102.

Moore Kingston Smith Community Foundation

Notes to the Financial Statements (continued)

For the year ended 30 April 2025

1.10 Cash and Cash Equivalents

Cash and cash equivalents include cash at banks and in hand and short term deposits with a maturity date of three months or less.

1.11 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the Balance Sheet date.

Transaction in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange gains and losses are recognised in the Statement of Financial Activities.

2. Income from grants and donations

	2025	2025	2025
	Unrestricted	Restricted	Total
	£	£	£
Moore Kingston Smith LLP (& related group entities) donations	75,000	-	75,000
Fundraising & donations	14,449	57,547	71,996
Gifts in Kind	300	-	300
	<u>89,749</u>	<u>57,547</u>	<u>147,296</u>
	2024	2024	2024
	Unrestricted	Restricted	Total
	£	£	£
Moore Kingston Smith LLP (& related group entities) donations	110,000	-	110,000
Fundraising & donations	25,307	23,247	48,554
Gifts in Kind	23,300	-	23,300
	<u>158,607</u>	<u>23,247</u>	<u>181,854</u>

Moore Kingston Smith Community Foundation
Notes to the Financial Statements (continued)
For the year ended 30 April 2025

3. Charitable activities - Unrestricted	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
<i>Donations and Payments made:</i>				
Medical Life Lines Ukraine	1,000	21,010	22,010	-
Alzheimers Research UK	500	-	500	-
Athritis Action	500	-	500	-
Moore Ukraine People	-	38,261	38,261	29,871
St. Elizabeth Hospice	2,000	-	2,000	-
Pride Sports	-	-	-	1,000
Red Cross	-	-	-	3,000
Unicef	-	-	-	5,000
Ukraine Refugee Support	4,650	-	4,650	5,400
International Treedom	3,240	-	3,240	1,672
Dementia UK	-	-	-	2,000
MDA	-	-	-	5,000
Just Giving in memory of Rory Cowie	-	-	-	1,000
Surrey & Sussex Healthcare Cancer Fund	-	-	-	2,500
St. Giles	1,343	22,485	23,828	61,893
Birlesik - Turkey	-	-	-	5,048
Donated items to St Giles	300	-	300	16,700
Donated items to other charities	-	-	-	6,600
Donations under £500 / £750*	550	-	550	4,716
<i>Matched funding:</i>				
Alzheimer's Society	1,851	-	1,851	1,757
Redeemer Croydon Trust	2,400	-	2,400	5,000
Blood Cancer UK Research	2,500	-	2,500	-
CALM	1,990	-	1,990	-
Breast Cancer Now	3,998	-	3,998	-
The Salvation Army	5,000	-	5,000	-
Marie Curie	2,500	-	2,500	-
Cat Protection League	1,000	-	1,000	-
Georgia's Gift	1,750	-	1,750	-
Great Ormond Street Hospital Children's Charity	1,800	-	1,800	-
Berkeley Ensemble	1,450	-	1,450	-
Eastbourne College Bursaries Fund	2,500	-	2,500	-
Dementia UK	1,591	-	1,591	-
Blue Cross	1,000	-	1,000	-
Cancer Research	-	-	-	2,710
The Little Princess Trust	-	-	-	2,020
UCL Hospitals	-	-	-	1,001
RJAH Charity	-	-	-	1,741
Hackney Empire	-	-	-	2,000
Heart Research	-	-	-	6,337
British Red Cross	-	-	-	1,050
Action Aid	-	-	-	1,300
MDA	-	-	-	2,550
Chiddingstone School PTA	-	-	-	1,226
Matched funding under £1,000**	10,059	-	10,059	15,883
Support costs (Note 4)	196	-	196	20
Governance costs (Note 5)	2,207	-	2,207	2,250
Fundraising costs	5,582	4,335	9,917	4,936
	<u>63,457</u>	<u>86,091</u>	<u>149,548</u>	<u>203,181</u>

Charitable activities - Unrestricted (Continued)

*Donations under £750 were made to the following organisations: Social Mobility Panel - Making The Leap, DENS Foodbank, St Matthews Redhill Foodbank.

In the prior year, donations under £500 were made to: Relate, Renewed Hope, Link 2 London, Marie Curie, Alzheimer's Society, Macmillan Cancer Support, Mental Health Foundation, Mencap Hillingdon South, Christmas Toiletries Appeal, St. Albans Business Women's Group.

Moore Kingston Smith Community Foundation

Notes to the Financial Statements (continued)

For the year ended 30 April 2025

**Matched funding payments under £1,000 were made to the following organisations: Tommy's, Citizens Foundation, Muslim Hands, Medical Aid for Palestine, Against Malaria, Charlie Waller, Cystic Fibrosis, Samaritans, Carers Trust, Pancreatic Cancer UK, Find Your Feet, Mentivity House, MIND, Macmillan Cancer Support, AFC Wimbledon Foundation, Lady Fatemah Charitable Trust, St. Clare Hospice Care Trust, Crisis UK, MDA, BBC Children in Need, United Jewish Israel Appeal, SOS Children, British Heart Foundation, Movember Europe, Chai Cancer Care, Project Seed, ELHAP, Hearing Dogs, Tetbury Parochial Church Council, Breast Cancer UK, Cancer Research UK, Little Lady Locks, Comic Relief.

In the prior year, matched funding payments under £1,000 were made to: Multiple Sclerosis, Mind, Unicef, MNDA, Essex Herts Air Ambulance, Royal Marsden, 4 Louis, Macmillan Cancer, Myeloma UK, International Freedom, Cats Protection, RSPCA, RSPBB, Blue Cross, Cleo's Home, Brighton & Hove Reform Synagogue, Pancreatic Cancer, United Synagogue, Jewish Care, Muscle Help Foundation, British Heart Foundation, Project Seed, Community Security Trust, Save The Children, Fiorentini Foundation, Velindre Trust, Great Ormond Street Hospital, Tree of Hope, Urafiki, NSPCC, Ramblers' Association, Haven Fires, Cock Tower, Sewa International, Asthma Lung UK, RSPCA Dannaher, Cotswold Friends, Moorfields Eye Hospital, ManUp, Embrace Middle East, Water Aid, Trussel Trust, St. Martin in the Fields, St. John's Ambulance, Sight Savers, Royal British Legion, RNLI, RNIB, Medecins Sans Frontieres, Magic Breakfast, London Air Ambulance, Bournemouth Food Bank, Parkinson's Society, Sue Ryder Foundation, Berkeley Ensemble, Willows, Save an Orphan, Centrepoint Soho, Against Malaria, Charity Projects, Samaritans, Celia Cross, Worldwide Cancer Research, Indus Health Network and Whizz-Kidz.

In the prior year, expenditure totalling £36,409 related to Restricted Funds.

4.	Support Costs	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
	Bank & Sum Up charges	196	-	196	20

In the prior year, expenditure totalling £Nil related to restricted funds.

5.	Governance costs	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
	Fundraising Regulator fee	60	-	60	50
	Independent Examiner's fee	2,100	-	2,100	2,165
	ICO fee	47	-	47	35
		2,207	-	2,207	2,250

In the prior year, expenditure totalling £2,250 related to unrestricted funds.

6. Trustee Remuneration

No Trustee received any remuneration or disbursements in respect of services provided to the charity in the year.

7. Staff costs

The Charity has no staff and therefore there is no remuneration to disclose.

8.	Debtors	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
	Gift Aid recoverable and other income	50	1,389	1,439	298

9. Creditors: Amounts falling due within one year

	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
Accruals and deferred income	6,921	-	6,921	2,247

Moore Kingston Smith Community Foundation
Notes to the Financial Statements (Continued)
For the year ended 30 April 2025

10. Statement of Funds

	2025	2024
	Unrestricted	Unrestricted
	Fund	Fund
	£	£
At 1 May 2024	2,643	10,808
Income	89,749	158,607
Expenditure	(63,457)	(166,772)
Balance at 30 April 2025	<u>28,935</u>	<u>2,643</u>

	2025	2025	2025	2025
	Restricted	Restricted	Restricted	Restricted
	Fund -	Funds -	Funds -	Funds -
	Ukraine	Ukraine	St Giles	Total
	Appeal	Ambulance		
	£	Appeal	£	£
At 1 May 2024	47,397	-	-	47,397
Income	8,106	21,427	28,014	57,547
Expenditure	(38,261)	(21,010)	(26,820)	(86,091)
Balance at 30 April 2025	<u>17,242</u>	<u>417</u>	<u>1,194</u>	<u>18,853</u>

For the comparative period, the position was:

	2024	2024	2024	2024
	Restricted	Restricted	Restricted	Restricted
	Fund -	funds -	Funds -	funds -
	Ukraine	Turkey	St Giles	Total
	Appeal	Earthquake		
	£	Appeal	£	£
At 1 May 2023	60,559	-	-	60,559
Income	16,709	5,048	1,490	23,247
Expenditure	(29,871)	(5,048)	(1,490)	(36,409)
Balance at 30 April 2024	<u>47,397</u>	<u>-</u>	<u>-</u>	<u>47,397</u>

Restricted Funds

- Ukraine fund - Funds donated and distributed specifically to help Moore Ukraine people, who have been displaced as a result of the war.
- Turkey Earthquake Appeal - Funds donated and distributed to this fund following the February 2023 Earthquake.
- St Giles - Monies specifically collected for and distributed to St Giles.
- Ukraine Ambulance fund - Monies specifically collected for and distributed to Medical Life Lines Ukraine (MLLU)

Analysis of Net Assets between Funds

	2025	2025
	Unrestricted	Restricted
	£	£
Current Assets	35,856	18,853
Creditors: Amounts falling due within one year	(6,921)	-
	<u>28,935</u>	<u>18,853</u>
	2024	2024
	Unrestricted	Restricted
	£	£
Current Assets	4,890	47,397
Creditors: Amounts falling due within one year	(2,247)	-
	<u>2,643</u>	<u>47,397</u>

Moore Kingston Smith Community Foundation Notes to the Financial Statements (Continued) For the year ended 30 April 2025

11. Taxation

As a charity, Moore Kingston Smith Community Foundation is exempt from income and gains falling within Section 466-493 of the Corporation Tax Act 2010 to the extent that these are derived from its charitable activities. No tax charge arose on the ordinary activities for the year ended 30 April 2025.

12. Capital commitments

At 30 April 2025, the Foundation had no capital commitments.

13. Related party transactions

During the year, the Foundation received donations totalling £75,000 (2024: £110,000) from Moore Kingston Smith LLP and its related group entities.

No amount was outstanding at the year end. There were no other related party transactions in the period.

Trustees Graham Tyler, Neil Finlayson, Timothy Stovold, Andrew Williamson and Joanna Cosgrove are partners in Moore Kingston Smith LLP. Chair and Trustee, Paul Samrah, retired as partner in Moore Kingston Smith LLP on 30 April 2024.